



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 30, 2023

Elizabeth Horton
Chief Financial Officer
S&W Seed Co
2101 Ken Pratt Blvd Suite 201
Longmont, CO 80501

Re: S&W Seed Co
File No. 1-34719
Form 8-K filed February 7, 2023

Dear Elizabeth Horton:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services